Preserved

App.F.IX-4

1922-3 File No. 7-22

Previous References
St:43-21-1
SR-168-13 (1-5)
SR-112-17 (1-12)
Later references.
St: 9-N-2
St. 22-26-2
St. 1-37-(1-2, 6-7)

(St:)

Serial Nos. 2, 3, 7 to 12
14/15,

Preserved
Pa
(5)-8-11

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 10
P. 7 F
E

Part B for April 1924.

SUBJECT

Improvement of Stamp Revenue.

Fl 5697-707 / St: 7-22-15 & 15.4.24

Agreeing with the Commr of Stamps in his proposal to use the Pethan paper for Hundi Stamps with Certain directions.

To The Commr of Stamps.
" Comptroller.
" Registrar of Chief Court.
All Dcs of Dn.

GENERAL AND REVENUE SECRETARIAT.

(81)

NOTES.

File No. 7-22

FILE HEADING.

Improvement of Stamp Revenue

From

No. Dated Received

Diary No.	Enclos.	Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

B. 7. 6.

Bangalore,

30th August 1922.

Dear Mr. Bluett

As desired by you, I inspected the Manufactory on the 10th instant and close herein my inspection note for perusal.

Yours sincerely

Wm. Bluett Musi

A brief note on the control and supervision of stamp manufactory the improvement of stamp revenue, and the precautions and safe-guards for protecting Stamp Revenue.

---

1. Stamp Manufactory.

The person directly in charge of the manufactory is the Supervisor, though the Superintendent of the Press is also Ex-officio Superintendent of the Stamp manufactory. The rules provide for inspection once a year by the Superintendent and once in two years by the Commissioner of Stamps. There is of course nothing to prevent the Superintendent from inspecting the manufactory as often as he pleases. Elaborate rules framed in 1916 after a searching enquiry by a Special Committee are herewith submitted for perusal. For the establishment in the manufactory please see page 95 of this year's budget. Some reduction appears to be possible. 'Baller' and 'wheeler' provided therein appear to be out of date.

2. So far as impressed stamps go, there appears to be absolutely no ~~reason~~ room for any leakage or loss of revenue. Watermarked paper used in their manufacture is obtained direct

direct from England, stocked in the State Huzur Treasury and inspected every month by the Treasury Officer and once a year by the Audit Officer. Quantity required by the Manufactory is issued after counting, and the stamps made therefrom are sent back to the Treasury and counted. The number must tally. A register is maintained to account for damaged paper and stamps. On receipt into the Treasury, each paper i.e. stamped paper is marked with a counter stamp of the Treasury and there is a further stamp of the various treasuries when they indent and get these stamps. After all these checks, the stamp-vender gets them ~~and~~ and there is his endorsement when he passes it on to a purchaser. There is thus no scope for substituting a spurious stamp-paper which will at once be detected when presented to Courts or Sub-Registry Offices. A fraudulent obtaining of water-marked paper of the necessary pattern from elsewhere and its introduction into the manufactory would involve a collusion of all the hands in th manufactory and may be dismissed as almost an impossible contingency. Even if that were possible, the stamp would still require the counter-stamp of the Huzur and District Treasuries. Moreover, each hand working in the office, is searched every day before entry into the manufactory, and prior to quitting it. All the dies are in the custody of the Superintendent of Stamps and the Factory

and he delivers the necessary ones each day and gets them back in the evening.

3. Adhesive stamps.

All the safeguards noted above in respect of impressed stamps, are not present in the case of Adhesive stamps. Counter stamps of the Huzur Treasury and the other Treasuries is wanting in this case. There is no space for any counter stamp, as the whole surface will already have been stamped. It is also difficult for this reason to distinguish the water mark when the stamp is affixed. There is thus a chance though a very remote one, of these adhesive stamps being fraudulently prepared on a passable paper. Some device for a visible counter-stamp will be a distinct advantage. The denominations of these stamps vary from one anna to Rs.6/- and therefore cover a wide margin. Any leakage is possible only in the case of these adhesive stamps.

This will be referred to the Court for opinion if approved Mrs 7/8

4 Improvement of stamps-Revenue.

An increase in the sale of stamps depends on the increase ~~of~~ in litigation and registration which depends again on various factors beyond the control of Government. The attempt should therefore be directed towards reducing the cost of manufacture, protecting leakage and enhancing the rates. The last has already received attention.

(a)

(a) Reducing the cost.- (1) It is quite possible to reduce the size of the paper in the case of impressed stamps & thus reduce the cost of production. There is actually a demand for it from the Mysore Bank. The present size is far too long and the paper requires folding when it is attached to any records. The ordinary foolscap size, as in Madras would be the proper size. If the matter to be written on the paper is more than what the paper can hold, ordinary paper may be pasted to the stamp-paper and written upon.

This may be approved Bm

(2) In some other cases a still smaller size, will quite answer the purpose. In the case of 'hundis' and pro-notes which require to be written on ~~xxx~~ impressed stamp-paper of the value of two annas and more, a ~~xxxx~~ quarter sheet is more than enough. There will not be enough matter even for that size. At present a whole half sheet is wasted.

This may be approved Bm

(3) If possible the size of the receipt-stamp may be reduced to that of a postage stamp. This may mean a fresh die and would involve some initial cost.

Not of much consequence Bm

(4) Copying paper.- Size may be reduced to the ordinary half-sheet and there need be no perforation at the top, to tear off slips for purposes of calculating the income of the copyists. There need not be any printing on the reverse side as it is not wanted for each sheet. In the last sheet in any particular case the necessary entries may be written by hand. The

Mr Yates complained about this at the time. This involves double printing. Must be abolished Bm

(The old method was by mere counting of the no. of words. A register was maintained. Cay

ruling on the facing side may be made closer and a smaller margin left, so as to ensure enough space for the prescribed number of words to be written thereon.

A cheaper paper will do. The present paper is far too good.

(b) Formerly petition-paper at 3 pies each, was necessary in all cases, where a party filed petitions in Courts or elsewhere. This was dropped a few years ago, probably because the cost of manufacture rose to above three pies. If conditions have improved, we may revert to the old method and if necessary even raise the cost to 6 pies per paper, as is being done in British India. A communication on the point is received just to day from the Residency.

(c) Enhancing the fees.- Bills have already been prepared and submitted. Special Finance Committee seems to have very recently sent in a similar proposal through originally they were opposed to it. In addition to this, concessions in the case of certain Societies, Agricultural Banks, loans from Government &c. may perhaps require revision, if the revenue has to be increased.

(d) Preventing leakage.- The following points seem to require attention:-

(1) Scrutiny as to the sufficiency or otherwise of the stamp. In Civil Courts, this is receiving attention. Elsewhere it may perhaps be necessary to issue instructions.

(2) Rejection of unstamped petitions.

Very often petitions are received unstamped and pass through. A strict enforcement of the rules may bring in some increase in the revenue.

(3) Punching of stamps.- Greater attention may be paid to this. As far as possible this is done everywhere, but yet with unscrupulous clerks, this may become a source of illegitimate income and consequent loss to Government. The presiding officers may bestow some attention in this direction.

(4) Destruction of unused stamps.- Is not properly or promptly attended to even in Civil Courts. Gives room for extraction of such stamps and ends in loss of revenue. This must be properly attended to.

(5) Levy of fees in pauper suits.- There are more cases in which there are applications for writing off these fees than where they are recovered. Particular attention of the Revenue authorities in this direction is necessary. A list may be kept and periodical attention bestowed on it. The claim may not be allowed to become barred by time.

True. But some safeguard is necessary to avoid frivolous suits being filed in forma pauperis. It would perhaps be better to allow the concession only to parties who have no money even to engage a lawyer. Whenever a lawyer appears, the Court fees should be required to be paid also, as he who can pay a lawyer can also pay the Court fee.

(6) Levy of duty and penalty in the case of unstamped insufficiently stamped documents.- In Courts - 10 times the fee is levied as penalty before document is admitted in evidence. When it is impounded however, the levy does not appear to reach that limit. The amount recovered is usually very much less, as there is a descretion allowed to Revenue authorities. A heavier penalty in such cases may be insisted upon and there need not be any delay. Statistics on this point have been called for. It may perhaps be better to call for quarterly reports in this connection from all offices.

It would be better to prescribe an inflexible penalty of 10 times the fee, except in cases where insufficiency of fee was due to complex nature of document & except in such cases also, with the special sanction of the Stamp Court, on the recommendation of the Court

(7) Prevention of undervaluation of properties to effect a savings in stamp duties to be paid. Undervaluation is quite common. Something must be done to prevent this. In probate and Administration Reports this is possible. Power may be taken under the Registration Regulation also to value properties in case of doubt and a penalty provided in such cases.

Flagrant undervaluation will amount to an offence under the Stamp Regn. & Courts may be instructed to detect a few typical cases & prosecute.

(8) An attempt may be made to control the writing of documents on unstamped paper and passing of unstamped receipts. It is only when they come up to Courts or elsewhere for enforcement, that a penalty is levied. There is provision for punishment in such cases when the intention is fraudulent. Perhaps a

Appears to involve proceedings of an inquisitorial kind. Stamped receipts are due only when demanded by the parties.

a few cases brought to book may have a salutary effect. A power to examine account books &c. in this connection may be necessary.

(9) Instead of Excise Officers and Revenue Sub-Division Officers, a Class of officers who know the details of stamp law, may be deputed to examine and supervise the various offices where such an inspection is necessary. The District Judges, may be required to examine the Courts in detail in this respect. They are doing it now, but not quite in such detail. Frequent inspections will also improve any defects and act as a check against any attempted fraud.

For order.

Stamp Vendors.

Rules relating to vendors are contained in the Government Order attached (art 69-85). As far as possible an attempt may be made to increase their number. A comparative statement of the discount allowed to vendors on different kinds of stamps in Mysore and other places is herewith attached. On an average the commission of a vendor in Madras and elsewhere appears to be somewhat higher than in Mysore. For the registers to be maintained by him and their checking please see Arts. 75 and 77. Generally these registers are not carefully maintained but so far as Revenue to Government is concerned, this is immaterial.

C.R.G.

I inspected the Stamp Manufactory on the 10th instant and examined in detail the system of work obtaining in it. I think it is worked very efficiently and economically. There is no room also for any leakage of revenue through fraudulent practices. Each printing machine has an automatic record showing the number of copies printed and this is checked with the number of water-marked sheets (for stamp papers as well as adhesive labels) issued every day for being printed. In the case of stamp papers, the rules prescribe additional safe-guards which need not be mentioned here. There is no scope for fraud in the manufactory itself and as for counterfeiting a stamp paper it is almost an impossibility. Counterfeiting of adhesive labels is also impracticable as the dies are kept in the custody of the Superintendent and used for printing in the presence of the Supervisor.

There is little scope for reducing the cost of manufacture. The Manufactory has seven machines - none of which can be dispensed with. Thirteen men are required to work these machines.

For 2 Printing machines	..	4	men
" 1 Embossing machine	..	2	"
" 1 Gumming machine	..	4	"
" 3 Perferating machines	..	3	"
		13	

The strength of the existing establishment, superior as well as inferior, is 19 and the annexed statement shows the distribution of work among them. It is clear from this statement that neither the number nor the scale of pay is capable of reduction. On the other hand the

establishment requires strengthening as even peons are being pressed into service for working at the machines. The designations of Baller and Wheeler are a relic of the days when the machines were worked by the hand. With the introduction of electric power to run the machines, these designations have become inappropriate and may be changed to Pressmen or Machine men. The appointments themselves cannot be abolished as the establishment does not admit of any reduction.

Reduction of the size of stamp paper.

(1) The stamp paper is now about one-eighth longer than the foolscap. It would no doubt be more convenient if its size is reduced to that of foolscap. But I am not sure whether the consumption of paper will appreciably decrease thereby. Many of the documents executed in the ordinary course of business can now be engrossed in full in one sheet. If the size is reduced the matter will run on to another page and thus lead to a waste of paper. Where one paper of say Rs. 10 would serve the purpose, the reduction of size would in such cases necessitate the use of two papers of Rs. 5.

(2) The size of the stamp paper for hundis and pronotes may be reduced to that of a quarter sheet.

(3) The size of the receipt stamp may also be conveniently reduced. But then the dies will have to be changed and this involves heavy outlay, and the existing dies purchased at a cost of about Rs. 11,000 will become useless. The question may therefore be considered when the present dies wear out and will have to be replaced.

(4) As the cost of paper and printing has increased in recent years it is necessary to suitably raise the price fixed for copying paper or reduce its quality and size. The Chief Court may be consulted in the matter after ascertaining from the Superintendent of Stationery the actual increase of cost.

(5) It has recently been decided that it is inexpedient to re-introduce the petition paper and increase its price. There is no need to reopen the question.

There is a possibility of loss of revenue through the fraudulent use of adhesive stamps already used. But stringent precautions have been prescribed against this and are in full force in all the offices. In my long judicial experience no case has been brought to my notice of any such mis-use of stamps. A further precaution may be taken I think in this direction which will also tend to increase the revenue. Instead of relying on the ex-officio Inspectors of Stamps, who are Excise Officers, we may ask each head of the office or the Inspecting Officer (except the Judges of Courts who have to inspect the records under the rules) to examine a certain number of applications and records to see whether the applications are properly stamped and whether the stamps have been properly punched or not. An addition to that effect may be made in the questionaire prescribed for inspecting Offices.

There remains only the suggestion to enhance the revenue by raising the rates of stamp duty and Court fees. To this end Bills for amending the Stamp and Court Fee Regulations have already been prepared and will be introduced at the next meeting of the Legislative Council.

Mei Hemingway Rusein

30/5/22

ANNEXURE.

Designation	Pay	How employed.
Supervisor ...	100	Supervision of the manufacturing work including correspondence &c.
Accountant. ...	30	Preparing returns, accounts, statement &c.
Foreman ...	37/8	Executing printing, distributing plain papers, mending machines, gumming &c.
Pressman ...	21	Printing stamps in the machine.
do ...	21	do
do ...	20	do in the embossing press.
Counter ...	20	Counting stamps and cheques & private documents.
Perforator. ...	18	Testing watermark in plain papers &c.
Counter ...	17	Counting stamps, cheque books &c.
Mutchi ...	17	Laying out papers while gumming and printing stamps also during the absence of the Pressmen.
Baller ...	13	Perforating and counting plain water marked papers in the office of the Superintendent of Stamps when they are indented for.
Inkman ...	11	Laying out papers while gumming.
Wheeler ...	11	Attending on one of the Printing machines preparing ink &c.
Inkman ...	11	do do & driving the cart to the Stamp Supdts' Office.
Packer ...	11	Attends on the embossing press and driving the cart to and from the Superintendent's office.
Peon ...	10	Perforating, court fee and receipt and copy stamps.
Peon ...	9	Laying out papers while gumming, packing and sealing stamps
Peon ...	9	Office orderly. Delivery of letters and documents &c.
Sweeper ...	9	S w e e p e r.

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Description of stamps.	Rates of discount in								
	Madras			Central Provinces and Berar			Punjab		Mysore
	Prescy. Town 1	Places where stamps are sold by Govt. 2	At other places 3	1 Presidency town	2 Places where sold by Govt.	3 Other places	2 Places where sold by Govt.	3 Other places	
Non-judicial Adhesive:- One anna lables	6-4-0	6- 4- 0	5- 4- 0	3- 2-0	4-11-0	6-4-0	4-11-0	6-4-0	General Stamps - 3% in Dist. & Taluk Head Quarters. 5% at other places. Court Fee " - 2% throughout except in K.G.F. where 5% is allowed.
Other stamps exceeding 8 annas in value.	3-2-0	4-11- 0	6- 4- 0						
Exceeding 8 annas but not Rs. 5/-	1-9-0	2- 9- 8	3- 2- 0				2- 9-8	3-2-0	
do Rs. 5 - Rs. 50	1- 9-0	1- 9- 0	1- 9- 0				1- 9-0	1-9-0	
Hundi and impressed stamps papers.	3- 2-0	4-11- 0	6- 4- 0				4-11-0	6-4-0	
Court Fees.-									
Stamps of the value of one Rupee or less.	1- 0-8	1- 0- 8	1- 0- 8						
Stamps of higher value	0-12-6	0-12- 6	0-12- 6		-do-				
Copy stamped paper.	5- 0-0	5- 0- 0	5- 0- 0						

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establishment requires strengthening as even peons are being pressed into service for working at the machines. The designations of Baller and Wheeler are a relic of the days when the machines were worked by the hand. With the introduction of electric power to run the machines, these designations have become inappropriate and may be changed to Pressmen or Machine men. The appointments themselves cannot be abolished as the establishment does not admit of any reduction.

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There remains only the suggestion to enhance the revenue by raising the rates of stamp duty and Court fees. To this end Bills for amending the Stamp and Court Fee Regulations have already been prepared and will be introduced at the next meeting of the Legislative Council.

30/8

G. R. S. III-2]

General and Revenue Secretariat.

File No: 7 of 19 22

Section

File No.

Serial No.

Note on Stamp Revenue

Subd as desired by the Dewan

2nd member / Dewan.

Dm 10/7

initd 10/7

34 / 10.7.22

2. Dewan ji may be pleased to inspect the Stamp Manufactory shortly and I shall take him up after inspection.

Initd 12/7 Dm 12/7

DEWAN'S OFFICE.
Recd. on JUL 14 1922
Reg. No. 357

Seen — WD 14-7

3. Resubd 2nd member) — Dm 25/7 initd

656 / 25/7

4. I inspected the Stamp Manufactory on the 10th inst & my inspection note is hereto appended dealing with the questions discussed in the Secretary's note.

WD 30/8

1430/8/22

5 - Pray the notes of the Revenue Secretary and the Second

NOTE—Contn. sheet.

(2)

G. R. S. III-2]

General and Revenue Secretariat.

File No. 7 of 1922

Serial No.

Member be forwarded to the Comm. of Stamps for opinion & submitted for orders.

9/8

2-9-22

P.2.0.

WD 243—GPB—1,000—24-3-22

8.7-22

(84)

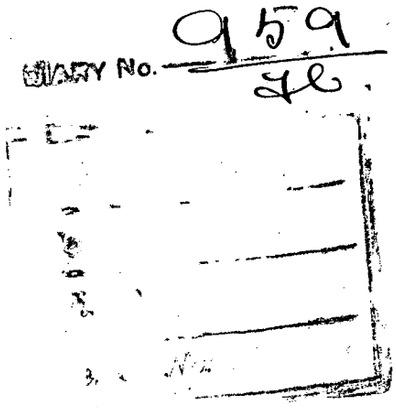
REPLY

(*To be written on this margin.*)

Office of the Dewan of Mysore.

NOTE.

Dated. 4th September ...1922.



Second Member's notes of the insp tion of the Stamp Manufactory.

****

6. Forwarded with compliments to the Revenue Secretary to Government.

7. Please put up with the note already in the file with reference to the question of safeguarding stamp revenue - for further action.

4/9

4/9/22

Mr K.S.

8. The connected file is to be put up herewith.

4-9-22 (Rev. Secy.)

9/9/22

File returned by the Revenue Secretary for immediate submission with a note in tabular form.

11-9-22

(G. R. S. III-2)

General and Revenue Secretariat.

File No. 7 of 1922.

Serial No.	
Flag C	9. Submitted with a note in tabular form showing:- (a). suggestions made in the office note and (b). observations of the Revenue member thereon if any (c) further notes on the subjects dealt with as per orders of the Revenue Secretary with the note referred to by the underlined portion of the notes. dcs 12-9-22 (Revsecy) 12/9/22
Flag D	Dewan 14/9/22
	10. The main points - (a). that one Ibrahim Saheb applied for pump house. There are the orders passed by the Revenue Member, and the details furnished by the Revenue 14/9/22 dcs 14/9/22

DEWAN'S OFFICE.
Date of SEP 15 1922
Diary No. 8109

2 annexures

NOTE—Contn. sheet.

Proposal made in the office note.	Second Member's observations.	Remarks.
1. "Bailer" and "Wheeler" appear to be out of date and may be discontinued.	It is not possible to reduce the establishment.	
2. Adhesive General Stamps may be counterstamped, like other general stamps, which are impressed on sheets which are intended for engrossing documents.	Nil.	
3. Reducing the cost of manufacture:		
(a). The size of impressed stamps may be reduced to Foolscap size as in Madras.	It is doubtful if the consumption of papers will be minimised thereby. In some cases this may lead to the use of two stamped papers instead of one for the amount of stamp duty payable in a case.	

Proposal made in the office note.	Second Member's order observations.	Remarks.
(b). The size of Receipt Stamps may be reduced.	The cost involved is prohibitive, the dies now in use cost Rs 11,000,	
5 (a). The size of Hundi Stamp papers which are now impressed on half sheets may be reduced.	May be reduced to a quarter sheet.	
4. The Special paper which was once prescribed for writing petitions submitted to Government offices and Courts may be re-introduced.	Nil.	
5. Rates of fees payable under the Stamp and Court Fees Regulation may be enhanced.	Bills to amend the Regulations will be introduced at the next meeting of the Legislative Council.	
6. Enhancing the price of Copy stamps.	The Chief Court may be consulted in the matter after ascertaining from the Superintendent of Stationery, the actual increase in the cost of the paper used for such stamps.	
7. Cancellation of the exemption from Stamp lawsgranted in favour of Co-operative Societies and Agrl. Banks.	Nil.	
8. Stricter enforcement of the Stamp Laws :-		

Sl. 7-22

Proposal made in the Office Note.	Second Member's observations.	Remarks.
8.(a). No discretion should be given to the Deputy Commissioners to levy such penalty as they deem fit in the case of unstamped or insufficiently stamped documents.	Nil.	
(b). Prevention of undervaluation of property forming the subject matter of ~~stamp~~ documents by the public to defraud the Government of the proper Stamp duty due to them in such cases.	Nil.	

Proposal made in the Office Note.	Second Member's observations.	Remarks.
9. Discouraging the writing of documents on unstamped paper.	Nil.	only / mais
10. Appointment of officers aquainted with stamp law as Inspector of Stamps as District Excise Officers ~~xxxxxxxxxxxxxxx~~ and Rev. Sub-Division Officers have not proved themselves efficient in enforcing the	Nil.	Vide flag N (at 37-21)

65 7-22

Proposal made in the Office Note.	Second Member's observations.	Remarks.
11. More efficient arrangements for the recovery of Institution fees due to Government in Pauper Suits.	Nil.	
Stamp Vendors:- The Commission earned by Stamp vendors in Mysore is smaller than that earned by vendors in Madras.	Nil.	

G. R. S. III-2]

General and Revenue Secretariat. | 8C File No. 7 of 1921.

Serial No.

Flag H

11. According to para 8 of the Rules regulating the manufacture of stamps contained in G.O. No. Fi. 2270-79 dated 2nd Nov. 1916, S.R. 175-13-4 the dies should be kept in the custody of the Supdt. of the stamp manufactory (i.e. the Supdt. Govt. Printing). Para 12 of these Rules requires that the dies required for each day should be given to the Supervisor of the factory by the Supdt. and got back the same evening. ~~It is doubtful from the information available whether~~ the Rules as regards the custody of dies are rigidly enforced is not quite clear.

12. As regards manufacturing accounts, the Rules do not provide for their verification ~~beyond that~~ But it is believed that the Local Auditors of the Comptroller's office audit

NOTE—Contn. sheet.

General and Revenue Secretariat. | St File No. 7 of 1912.

Serial No.

the accounts of this office occasionally. Further the special water-marked papers used for manufacturing Stamps are in the custody of the Supdt. of Stamps (i.e. the Asst. Comptroller in charge of the State Huzur Treasury) who sends the papers on indent to the Supdt. of the manufactory. The latter officer has to return all the papers (whether in the shape of good or spoiled Stamps to the State Huzur Treasury. (Vide para 13 of the Rules of 2nd Nov. 1916). There is thus absolutely no room for frauds in the manufactory if the Huzur Dry. officer carefully checks the accounts of the good and bad Stamps received in his office. A draft letter to the Comr. of Stamps calling for information as regards the actual

Flag H

NOTE—Contn. sheet.

Serial No.

practice in these matters is however put up for appl or other orders.

16-9-22

B-Issue

2. To the Comr. of Stamps, No. Fl-15-92 Dated 19-9-22.

Enquires in whose custody the dies used in the manufacture of stamps are kept and how the accounts relating to the manufacture of stamps are verified.

From the Comr. of Stamps. No. D2-dis 28 dated 4-12-22. states that the dies of the manufactory are kept in an almirah from which they are taken after obtaining the orders of the Supdt., Stamp Manufactory, and explains the steps taken to verify the accounts relating to the manufacture of stamps.

14. As stated already in para 11 of the notes, the Rules are not being strictly

Please remind Stamp Comr. 25/10

Reminder issued No: 1916 dt 26-10-22

NOTE—Contn. sheet.

General and Revenue Secretariat. | File No. 615 / of 1922

Serial No.

enforced as regards the custody of the dies used in the manufacture of stamps. Para 6 of the Rules regulating the manufacture of stamps issued with G.O. No. Rev. 2270-29 dated 2nd Nov. 1916 requires that the dies should be kept in the custody of the Supdt. This step seems to be necessary to prevent fraudulent use of the dies by unscrupulous subordinates. It is a point for orders whether the Supdt. of the manufactory and the officer in charge of the State Hazur Treasury (where the Counter-stamping die is kept) should not be required to strictly adhere to the Rules by keeping the keys of the almirahs in which the dies are kept in their own custody and by insisting on the dies being taken and returned from their

Flag H

S.R. 175-13-4

Serial No.

personal custody. If approved the Rules may be modified to make this point clear.

15 As regards the accounts of manufacture of stamps, the Comr. of Stamps has explained how they are verified.

3-12-22 7/12/22 Please put up a draft on the lines of para 14. After this is approved by Govt we may deal separately later on with point regarding [illegible] in para 15 [illegible] 21/12

17. Submitted with a draft in accordance with para 16 of the note.

21-12-22 27/12/22 Please put up fair draft [illegible] 29/12

19. Submitted with a clean copy of the revised draft.

20-1-23 2/1/23 After issue of this draft the point regarding accounts & verification will be separately examined & ruled for. [illegible] 2/1/23

Rev Secy)

NOTE—Contn. sheet.

G. R. S. III-2]

917

General and Revenue Secretariat.

SC File No. 7 of 1921

Serial No.	
Le 3134 3.1.23	Secret Memo) 4/3/1/23
	21 Stamp apps
	Note 5/1 4/6/1/23
	22 - Issue and then recombine with another file which I remember was dealt with some time back about verification of stock of Stamps & Control Exercised by Stamp Cent. & Comptr. 6/1/23
7	To the Comr. of Stamps, No. Fl. 3134 dated 9-1-23, States that the Rules regulating the manufacture of Stamps enjoin on the officers in charge personal responsibility for all the details connected with the manufacture of Stamps and he requests therefore that the Rules may be strictly enforced by insisting on the dies used in the manufacture of Stamps and the counter-stamping dies being kept in the personal custody of the officers concerned.

NOTE—Contn. sheet.

General and Revenue Secretariat.

Gl File No. 7 of 1922.

Serial No.	
	231 Submitted with the file referred to in para 22 of the notes,
	11-1-23 11/1/23
	241 The Subject of verification of accounts kept in the Stamp manufactory in the Supdts' office may be commenced in the separate file (no 6 Jeg 22) separately opened for the same.
	25. Plan take an extract of Dewan's order on this file in regard to that subject and of the Stamp Comrs reply with reference to it and work it up separately.
	26. Plan not further in this file with reference to all the points arising from the 2nd members note pointing out what already taken in respect of same & what further has to be done with reference to them on which so far no action has been taken.
	15/1/23
	27. No action has been taken

Gl 6-22 Gls 1-3

Extract taken for necessary action.

16-1-23

NOTE—Contn. sheet.

(18

G. R. S. III-2]

General and Revenue Secretariat. | SL File No. 7 of 1922

Serial No.

on the points dealt with in the note of the second member and the late Revenue secretary Mr. A. V. Ramanathan. The points are noted in tabular form with the note of the second member on some of these points ~~to~~ beside side by side on pages 6-10 of the notes. These are now noted upon further below:-

28)

(1). Baller and wheeler - This proposed ~~that~~ structure is no necessity for a baller and a wheeler under the new system of printing stamps, their designation should be changed. The Comr. of Stamps has to be consulted on this point.

29)

(2). Counter-Stamping adhesive stamps - No such practice exists in British Indian stamps except when documents are sent to the Supdt. of Stamps

NOTE—Contn. sheet.

G. R. S. III-2.

General and Revenue Secretariat. | St File No. 7 of 1922

Serial No.

for being impressed with stamps. As this officer has no press at his disposal for impressing stamps on such documents in British India, he merely affixes an adhesive General Stamp for the value required and Counter-stamps it. These special adhesive general stamps are not sold to the public directly. ?

30).

(3). Reducing the size of Stamp stamps. — the member has proposed to reduce it to a quarter-sheet.

31).

(4). Enhancing Re-introduction of the three-pie petition paper. — This is has been vetoed. (Vide para 16 of the notes in St. 43-21 herewith put up.).

Flag G

32).

(5). Enhancing the rates of fees leviable under the Stamp and Court-Fees Regulations.

NOTE—Contn. sheet.

Serial No.

This has to be done by the Protection Branch, on which has already taken steps to amend the two Regulations, but the amendments proposed do not enhance fees to the same extent as in Madras.

33). (6). Cancellation of the Rule exempting Cooperative Societies from the Stamp and Court-fee Regulations.

As the Cooperation movement is not as yet a succes, even in British India the Govt. have not withdrawn the Concessions granted to these Societies. It is a point for orders whether these concessions should be withdrawn in the Mysore State.

34: It is ascertained that already No orders have issued requiring the Registrar of Cooperative Societies to levy half of the usual rate of Court-fee on suits filed in his Court. The L.S.G. Bran

Serial No.

which deals with Co-operation and the D. & C. Branch may, if approved, be consulted on this question.

35) 7. Enhancing the price of Copy Stamps. The Member has ordered that the Chief Court may be consulted in the matter after ascertaining the actual increase in the cost of the paper used for these Stamps.

36) 8. Stricter enforcement of Stamp laws. — It is well-known that the Stamp Revenue in the much smaller State of Travancore Rs 20 lakhs. This is due to a stricter enforcement of the Stamp laws. The laws will have to be strictly enforced if the Stamp Revenue is to be at the level where it ought to be in Mysore State.

(22

G. R. S. III.

General and Revenue Secretariat. | St File No. 7 | of 1922

Serial No. 37)

9. Penalty :— discretion is given by the Stamp Regulation to the Dy. Comrs. to levy a fine not exceeding ten times the duty due on unstamped and insufficiently stamped documents. The Revenue Secretary's note proposes to take away this discretionary power and to with a view to levy the maximum penalty in all cases. The law in Mysore on this point is similar to the one in force in British India. No inconvenience has been felt on this account in British India. If the officers exercising this power use it properly there will be no necessity to amend the law in Mysore. If however, the law is to be altered, the St Protection Branch has to take action to amend the Stamp Regulations

NOTE—Contn. sheet.

G. R. S. III-2,

General and Revenue Secretariat. | 8(7 File No. 7 of 1922

Serial No. 38).

10. Prevention of under-valuation of property in documents,— It is doubtful, if this can be avoided, unless the Indian Registration Regulation is amended so as to authorize the appraisement of the value of property forming the subject matter of documents. But no such procedure is even under contemplation in British India.

39).

11. Discouraging writing of documents on unstamped paper. People know that rights to immovable property are not valid unless secured by a duly stamped and registered title-deeds. No special steps seem to be there or are necessary to achieve this object. The Indian Evidence Act is sufficiently explicit on this point.

NOTE—Contn. sheet.

2017 (24

G. R. S. III-2,

General and Revenue Secretariat.

St. File No. 7 of 19 22.

Serial No.

40)

12. Inspectors of Stamps. — It is proposed to appoint officers better acquainted with Stamps laws as Inspectors. The question is being dealt with separately. The connected file is now with the Asst. Secretary.

13. May the Comr. of Stamps be consulted on points 1, 2, 3 and 7 referred to above? If it is decided to do so, orders are solicited as to the points or proposals on which opinion is to be invited.

16-1-23

16-1-23

42 Rev Secy)

mad 16/2/23

16/2/23

5678/1-3-23 43 2nd member)

44)

mad 17/8/23

17/8/23

Forwarded with Compliments to the Commissioner of Stamps for favour of opinion on the points referred to above.

By order

Asst Secretary to the Revenue Board

K-W-6-99-1922

19 2 23 23.

NOTE—Contn. sheet.

4.P. 10 5-p.m. 20.3.23

W.O. No 2/22-23

46 My views are wanted on points 1,2,3 and 7. These are :-

35211

1. Baller and Wheeler.
2. Counter-stamping adhesive stamps.
3. Reducing the size of Hundi Stamp paper.
7. Enhancing the price of Copy Stamps.

28 MAR 1923

47 In regard to(1), what is called for is a change of designation as the hands cannot be done away with and the establishment reduced. The Superintendent, Stamp Manufactory said that they might be called Assistant Pressmen and I agree

(2) General adhesive stamps are not in use in Mysore and the question of counter-stamping them does not therefore arise.

(3) As regards Hundi Stamp papers I find that from the start it was the idea to get a different size of paper for them. As however there was a very large stock of obsolete stamp papers this after destroying the impression was made use of for Hundi Stamps. This stock is now exhausted and General stamp paper is being used. There is no doubt waste now; but the quantity of paper used is only about 4 or 5 reams costing about £ 5 in all. It will perhaps be difficult to get firms to supply only this small quantity of special paper

of

of this size. The reduction of size is desirable and quotations will be called for.

(7) As regards Copy Stamps the greater part of the value seems to go to pay the remuneration of the copyists. The price of this paper has I understand been reduced materially though the pre-war figure has not been reached.

Alexander
27/3/23

48. Submitted herewith the Stamp Commissioner's opinion with reference to para 44 above.

mad 31/3/23

6488
31.3.23

2nd member)

49. The proposal as regards 1 may be approved.

50. No 3 - submitted.

3/4 4/4/23

51. Submitted with draft.

4-4-23

Rue Grey)

mad 8/4/23

1074

G. R. S. III-2)

General and Revenue Secretariat.

Gl File No. 7 of 1922

Serial No.	
8	To the Contr. of Stamps, "Comptroller. No. Gl. 4733-4 dated 11.4.23, Sanctions the change of the designation of the "baller" and "wheeler" of the Stamp Manufactory into "Asst. Pressmen" and requests him to report upon the question of reducing the Size of "Hundi" stamps.
9	From the Contr of Stamps, No. C. R. 162 dated 5.7.23. Requests sanction of Govt. to print "Hundi" Stamps on the old petition paper. 53. of the quality of the old petition paper, which is no longer in use is no doubt good. But of the existing stock of it amounting to 120 reams will be exhausted soon. And after it is exhausted, some other kind of paper has to be purchased for printing Hundi stamps. this frequent change in the quality of the paper used

NOTE—Contn. sheet.

900

G. R. S. III-2]

General and Revenue Secretariat. | 8L — File No. 7 of 19 22

Serial No.

for manufacturing "Hundi" stamps is not desirable, as such frequent changes will render fraudulent issue of such stamps by unscrupulous men easy, by rendering the detection of such frauds difficult. The paper selected for printing these stamps should be always of one uniform quality, if fraud is to be avoided. The paper used for "copy" stamps is of fools-cap size. As "Hundi" stamps will be reduced to a "fools-cap" quarter size, there will be no waste of paper, if these sp stamps are printed on the paper used for printing copy stamps. There will be then no need to purchase any special paper for these stamps. If approved, the Comr. of Stamps may be consulted unofficially on this point.

16.2.23.

54. The Comr. of Stamps has made his proposal after consulting both the Supdts of Stamps & Stamp Manufactory. There is therefore no need to consult him again. There appears to be no harm in

NOTE—Contn. sheet.

a00

G. R. S. III-2]

General and Revenue Secretariat. | File No. 7 of 19

Serial No.

adopting the Convn suggested by the Consr
Rajkot. Mfrs the stock of these papers is
exhausted some special kind water
papers may be prescribed for Hundi
stamps and the Dept asked to arrange to
obtain these papers thereafter.
Rev Secy) 20/2/23

707.
30-7-23.

Secretary) 21/2/23

55. The aspect of the case pointed out by the
Collr seems deserves consideration.

56. The comm[r] of Stamps may be asked to report
whether for what period the 120 grams of per[n] paper
proposed to be used for Hundi stamps is likely to
last if so used, regard being had to the average
consumption of Hundi stamps. If they are not
likely to last long, we have to decide whether we can
get a free supply of these papers for renewals in
stock of Hundi papers or whether we should
have to use these papers. Views on this latter point
the question whether it is desirable to change the
paper at short intervals, with known & low
consequences;

57. The comm[r] of Stamps may also be asked to
send for inspn a specimen of the per[n] paper
proposed to be used for Hundi stamps.

58. Draft please

31/7

31/7/23

NOTE—Contn. sheet.

(28

200

G. R. S. III-2

General and Revenue Secretariat. | SL File No. 7 of 1922

Serial No.	
	59. A draft letter to the Comr. of Stamps is put up in accordance with paras 55-57 of the notes.
	1.8.23. Rec'd Secy) 1.8.23
	60. Issue 2/8
12	To the Comr. of Stamps. No. R.L. 145-9 dated 12.9.23. Requests him to forward two sample papers referred to in Serial 11 with his opinion on all the points referred to in Serial 10.
14	From the Comr. of Stamps. No. C.R. 162 dated 22.2.24. Forwards two sample papers referred to in Serial 12 with his opinion on the points referred to therein.
	6. The Comr. of Stamps ~~was~~ reports that the existing stock of ~~these Stamps~~

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat. | 81 File No. 7 of 1922

Serial No.

The petition makers utilized for printing Hundi stamps will last only for 8 years. He was asked to report whether it is advisable to change the quality of the paper used for these stamps frequently, since this is what will happen if the petition paper is used for printing these stamps for some years and then some other paper. The Comr. of Stamps does not give his opinion on this point although he was repeatedly requested to do so. (Vide Serials 10 and 12 of this file). Neither the Supdt. of the Stamp Manufactory nor the Supdt. of Stamps are in favour of printing the stamps on the petition paper. Attention is invited to para 53 of the notes as regards the danger of changing the paper used for

Q & R

NOTE—Contn. sheet.

Serial No.

Hundi Stamps frequently.

2562-24

2562. Rupee - 2nd members orders in paras 55 to 59 above -

63. The existing stock of printed papers is supposed to last for eight years Counting on an average Consumption of about 13 000 Hundi papers per annum according to the present Scale of Consumption. As these printed papers have two distinct water marks - the ~~English~~ mark in English at the top and the mark in Kannada at the bottom - Some Confusion is apprehended by the Supdt of Stamps - that such Confusion may be easily avoided by cutting the existing stock of papers into two halves - the upper & lower portion - and arranging to issue first the upper ~~or~~ halves & then the lower halves alone, instead of both indiscriminately in which case alone there will be cause for Confusion. Under this arrangement, though the same quality of paper Continues in use for eight years, for a period of four years papers with English portion of water mark will be in use & those with the Kannada portion for the latter period of four years

NOTE—Contn. sheet.

G. R. S. III-21.

3170 3/2

General and Revenue Secretariat. | File No. 7 of 19 12

Serial No.

64. Whether the interval of four years for which the proof of each mark will last is too short a period for Considerate orders. The Comr has furnished no information on what period may be regarded as safe for introducing changes in the kind of paper used.

66. The Comr suggests to use for Hindi papers the stock of Revalenta Stamp papers (as the quantity is very small, viz 20 reams and it is reported that the whole of even this stock is not fit & available for the purpose.

Rev Secy
11.3.12

mad 8/3
Rg 8/3/12
mad 9/3

69 The agree with the Comr in his proposal to use the Pers. paper for Hindee Stamps. As suggested by him the top tag of the paper which contains the watermark in Eglish may be cut off & the lower tag containing the Hindee watermark may be used.

70 As to the stock of Stamp paper available for conversion into Hindee Stamps & comparative Scarcity, it may not be necessary for Hindee Stamps to be printed on the same description of paper as Eglish Stamps

per 8/3 Sir accordingly & despatch may be given on the 18th

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat. | File No. 7 of 1924

Serial No.

71 No orders have issued as regards the reduction of the size of these Stamps to the size of a Foolscap quarter-Sheet as proposed in serial 6. The Comm. of Stamps approves of this change also. (Vide this letter of 13th July 1923) A draft G.O. approving of this also is put up.

19.3.24 JL Please put up a fair draft typed.

73 A clean copy of the revised draft is put up.

26.3.24. 2nd member

4/4/24

7.4.24

75 Put up as proposed. Compliments Cards

76 See no objn. to the proposal. We do not, however, see any point on which the opinion of PD is necessary

9/4/24

8/4

E

The order need under issue directs the use of the upper & lower halves of the particular postage in succession one after the other. This should be taken as authority for the reduction of the size of Hundi postage to Quarter Sheet

4/4

NOTE—Contn. sheet.

G. R. S. III-2]

3/7.D.

General and Revenue Secretariat. | 80 File No. 7 of 19 22

Serial No.

77. Subd with reference thereto & above the draft order with new issue

362 12.4.24 2nd member) 12/4/24

78 yrs 14/4/24

14 79 issue 14/4/24

B

15 Jl 5697-707 dated 15.4.24.

Agreeing with the Comm^r of Stamps in his proposal to use the yellow paper for Hindi Stamps with certain directions

To The Comm^r of Stamps
" Comptroller -
" Registrar, Chief Court.

All Dy. Comm^rs &c.

NOTE—Contn. sheet.

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to 954

Section 81

File No. 7-22

Serial No. 2

General and Revenue Secretariat

( )

, *the* 191 .

No. H 1592

Date of issue 19 Sept 22

Signed by Sd/ Subbaroyappa

To

The Comr. of Stamps.

Sir,

I am directed to request you to kindly ascertain and report in whose custody the dies used in the manufacture of stamps are kept and how the accounts relating to the manufacturing of stamps are verified

over.

Copies

WB/19/9/22

A very early reply is requested.

I have etc.,

Dec 8/1891

Secy. to Govt.,
Rev. dept.

8/12/91

BM
16/9/22

List of enclosures.

Copied by

Examined by

No. 2 Fis 28/22-23

Office of the Commissioner of Stamps
in Mysore,
Dated, Bangalore 4/4 Decr: 1922.

From

K. C H A N D Y ESQ.,B.A.,
Commissioner of Stamps in Mysore,
B a n g a l o r e .

To

T.E.Jayaram Iyer Esq.,B.A.,B.L.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department, Bangalore.

Sir,

With reference to your letter No.Fl. 1592/St.7-22-2 dated the 19th September 1922 and reminder No.Fl.2310 dated the 27th November 1922 calling for certain information in regard to the custody of the stamp dies and the verification of the accounts relating to the manufacture of stamps, I have the honor to state that it is reported by the Superintendent Stamp Manufactory, that the dies in question are kept in a strong almirah in the Factory and that the Supervisor of his office takes the necessary dies every time on obtaining his orders and replaces them in the almirah at the close of each day. The Superintendent of Stamps reports that the counterstamping dies remain in charge of the Supervisor of his office and that they are secured by him in his almirah in the State Huzur Treasury every evening after the day's Press work is over.

2. As regards the verification of the accounts relating to the manufacture of Stamps, the Superintendent of the Stamp Manufactory reports that all the registers prescribed in G.O.No.Fl.2270-79 S.R.175-13-4 dated 2nd November 1916 are maintained and that accounts are being prepared from them and sent every month to the office of the Superintendent of Stamps for verification. The Superintendent of Stamp also states that a monthly statement showing the number of Water-marked papers received from the Central Depot, the number of Stamps manufactured and the number of stamps (including damaged ones) sent to the Depots during the month is being received from the Manufactory and checked and verified with the accounts in his office. The accounts to be sent to this office in accordance with

the

19

From The Commissioner of Stamps in Mysore Bangalore

To The Secretary to the Government of H.H. the Maharaja of Mysore Rev. Dept. Bangalore

Dated

Despatched 4-12-22

Received

General No. D2 AS 28/22-23

No.

Enclosure No. nil

PERSONAL SECRETARIAT DEC 1922

4 DEC

Re: the Custody of the Stamps dies and the verification of the accounts relating to the manufacture of Stamps

the aforesaid Government Order are also being received from both the Superintendents and are checked and verified with one - - - another. Further, the accounts of the offices of both the Superin-tendents are being audited every year by the Comptroller and the result thereof reported by him to Government through the Stamp Commissioner. They are inspected by me also once in two years. The accounts of the Central Depot are inspected by one of the Assistant Commissioners deputed by the Ceputy Commissioner of Bangalore once a year.

I have the honor to be,
Sir,
Your most obedient servant,

K Chandy

Commissioner of Stamps.

HDE
2-12-22

NSN

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to

Section

File No.

Serial No.

General and Revenue Secretariat

( )

No. H 3139

the *191*

To

Date of issue 9 Jany/23

Signed by

The Comr. of Stamps,

Sir

Adverting to your letter no. D. dis. 25 dated 4th Decr. 1922 reporting that the dies used in the manufacture of Stamps and in Counter-stamping are not kept in the personal custody of the Supdt. of the Stamp manufactory and the

over.

Supdt. of Stamps respectively.
I am directed to state that
Manufacturers to Govt. observe
that this procedure is irregular and
in contravention of the Rules
prescribed by Govt. in the
G.O. No. Fd.2270-77 dated 7/12; H
GR.175-13-4
2nd Nov. 1946. Paras 8 and
15 of these Rules require that
the Supdt. of Stamps and the Superintendent
the Stamp Manufacturing
shall have the custody
of the dies and counter-
stamping dies and shall
be responsible for every detail
connected with the
manufacture of Stamps
and of counter-stamping
and issue of Stamps. These
Rules enjoin on the officers
in charge personal
responsibility for every
detail connected with
the manufacture and

List of enclosures.

Copied by

Examined by

G. R. S. G/33]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

issue of stamps which are to be carried on under their direct supervision. I am to request you therefore to kindly issue needful instructions for the prescribed rules being strictly followed in future.

I have etc.,

2/1/23

Secy. to Govt.
Rev. Dept.

2/1/23

WD 2230—GPB—1,00,000—23-7-20

G.R.S. 28]

81

File No. 7-22

Serial No. 8

Diary No. of letter replied to 2017

GENERAL AND REVENUE SECRETARIAT.

( )

191 .

Date of issue 11-4-23

Signed by [illegible]

Proceedings of the Government of His Highness the Maharaja of Mysore

Read Note dy 27.3.23 by the Comr Affairs in regard to certain points noticed in the 2nd Member's inspection rpt of the Stamp Manufactory.

Order

No. 7L4733-4 dated 11 April/23

There are now a "baller" and a "wheeler" in the Stamp Manufactory. Under the existing system printing stamps by machines self-inking machines driven by electric power, there is no *over.*

ORDER THEREON. No.

SUBJECT.

necessity for the services of such officials in the manufactory, while the officials

~~themselves are not doing~~
~~the duties which their~~
designation signifies.
They are reported to be
assisting ~~the printing~~ press.
It is therefore proposed
man and the Comr. of
Stamps ~~proposes~~ that
their designation may
~~therefore~~ be changed to
Asst. Pressmen. The
proposal of the Comr. of
Stamps is approved.

2. The Comr. of Stamps is requested to ~~take steps to reduce~~ the size of "demi" stamps to a "foolscap" quarter sheet size, ~~as this size is quite enough for such stamps.~~ upon the financial effect of the

11/10/13
Secy. to Govt.
Rev. dept.

8/12/13

To

The Comr. of Stamps.
Comptroller.

No. C. 2162/22-23

Office of the Commissioner of Stamps
in Mysore,
Dated, Bangalore, 11 July 1923.
/3-4

From

A. Subrahmanya Iyer, Esq., B.A.,
Commissioner of Stamps in Mysore,
B a n g a l o r e.

To

T. E. Jayaram Iyer, Esq., B.A., B.L.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department, B a n g a l o r e.

Sir,

Adverting to para 2 of Government Order No.Fl.4733-4/St.7-22-8 dated 11th April 1923 and subsequent reminders Nos.Fl.5614 and 76 dated 7th June and 7th July 1923 respectively, regarding the reduction of the size of Hundi Stamps to a "Foolscap" quarter sheet size, I have the honor to state that this matter has been referred to in my unofficial note No.U.O.2/22-23 dated 27th March 1923. As there is not much to be written on the Hundi papers, their size might be small, without any inconvenience to the public. The stock of the obsolete General Stamp papers being exhausted and the use of the present General Stamp papers to print the Hundi Stamps being wasteful, it is necessary to use some other paper for Hundis. At present there is a stock of about 120 reams of the petition paper lying unused as the issue thereof has been discontinued since the cancellation of the rule requiring the use of these papers alone for petitions by the public as per Government Order No.R.6188-248/S.R.112-17-11 dated 26th November 1919. This might now be used for Hundi Stamps without either the General Stamp papers being wasted or any other papers being purchased for the purpose for the present. Both the Superintendent of Stamps and the Superintendent of the Stamp Manufactory also suggest as above.

I have the honor to be,

Sir,

Your most obedient servant,

Commissioner of Stamps.

12/7/23

GPB—12,000—3-7-15

1300

191

From The Commissioner of Stamps in Mysore Bangalore

To The Secretary to the Govt. of H. H. the Maharaja of Mysore Rev. Dept. Bangalore

Dated

Despatched 13-7-23

Received

General No. C. 12 162/22-23

No.

Enclosure No. nil

14 JUL 1923

Subject

Re: the reduction of Hundi Stamp to a foolscap size sheet

Sign of

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to 200

General and Revenue Secretariat

( )

, the *191*

Date of issue 3rd Aug/23

Signed by [illegible]

Section St.

File No. 7-22

Serial No. 10

No. 7829

To

The Comr. of Stamps.

Sir,

Printing Hundi stamps on the petition paper.

With reference to your letter No. C.R. 162/22-23 dated 13th July 1923 on the subject referred to above, I am directed to request you to report for what period the 120 reams of

over.

petition paper proposed to be used for printing "Hindi" stamps is likely to last if so used, regard being had to the average consumption of these stamps. If they are not likely to last long, it has to be considered ~~we have to find out whether we can~~ get a fresh supply of the same kind of paper, can be obtained when the existing stock of ~~the~~ paper ~~in question~~ is exhausted or whether ~~we shall have to~~ use any other kind of paper has to be used. ~~And~~ In the latter case, ~~we have~~ the question whether it is desirable to change the ~~character~~ quality of the paper used for these stamps at short intervals will also have to be considered. I am to request you to favour Govt. with your opinion on these points and to

List of enclosures.

Copied by

Examined by

G. R. S. G/33]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

to forward a Specimen of the paper proposed to be used for printing Stamps.

I have etc.,

11/1/8/23

Secy. to Govt.
Rev. Dept.

nil
1/8/23

WD 2230—GPB—1,00,000—23-7-20

G. R. S. III—3]

ROUTINE NOTES.

[To be used only for notes ...

9655

81-7-22-11

No. C.R.162/22-23

Office of the Commissioner of Stamps
in Mysore,
Dated, Bangalore 8th Septr. 1923.

From

A. Subrahmanya Iyer Esq.,B.A.,
Commissioner of Stamps in Mysore,
B a n g a l o r e .

GENL. & REV. SECTT. Br. 7 9 SEP 1923 G. D. SECTION

DIARY No. 995 — 19

Section

File No.

Serial No.

To

T. E. Jeyaram Aiyar Esq.,B.A.,B.L.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department, Bangalore.

Sir,

With reference to your letter No.Fl.829 St.7-22-10 dated 3rd August 1923 enquiring for what period the 120 reams of petition paper proposed to be used for printing " Hundi Stamps " is likely to last, if so used, I have the honor to state that the above quantity may last for about 8 years, the average consumption of the same being 14 reams a year. A sample of the present petition paper is herewith sent. A separate report will be made as regards the other points after consulting the Superintendents of Stamps and Stamp Manufactory in the matter.

The Sample paper has not been received. Subd. with a draft.

I have the honor to be,
Sir,
Your most obedient servant,

K. Rudrappa

Assistant to the Commissioner of Stamps
for Commissioner of Stamps (absent from station).

NSN
8/9/23.

this form.

W D 1880—GPB—1,50,000—2-25-21

G. R. S. VI—G/32]

SUBJECT.....

.....

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Diary No. of letter replied to 895

General and Revenue Secretariat

( )

, the *191* .

Date of issue 12 Sept/23.

Signed by W M A Ranasinha

for printing Hundi Stamps.

Section St.

File No. 7522

Serial No 12

No. H 1459

To

The Comr. of Stamps.

Sir,

With reference to your letter No C.52/62 dated 8th Sept. 1923 on the subject referred to above, I am directed to observe that the sample paper ~~sheet~~ referred to in your letter under advertance has not been received in this

over.

office and to request
you to forward the
same with ~~the~~ your
opinion on all the points
referred to in ~~my~~ my
letter No. Jl.829 dated
81-7-22-10
3rd August 1923.

I have etc.,

Mead
11/9/23

Encl: Treasury to Govt.
11/ Rev. Expl.

[illegible]

List of enclosures.

Copied by

Examined by

C.R. 162/22-23

Office of the Commissioner of Stamps
in Mysore,
Dated, Bangalore 26th February 1924.

St. 7-22-14

From

A. Subrahmanya Iyer, Esq., B.A.,
Commissioner of Stamps in Mysore, Bangalore.

To

3170

K. V. Anantharaman, Esq., B.A.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department, Bangalore.

Sir,

With reference to your letter No.Fl.1459/St.7-22 dated 12th September 1923 and subsequent reminders ending with No.Fl.4481 dated 14th February 1924, I have the honor to forward herewith a sample sheet (marked A) of the petition papers which have now become obsolete together with copies of letters Nos.55 and 92 dated 12th and 17th September 1923 respectively, from the Superintendent Stamp Manufactory and the Superintendent of Stamps in this matter and to state that neither of these two officers is now in favour of these papers being used for printing Hundi Stamps. The former considers them to be very old and brittle. The latter considers that the reduction of the size of the Hundi papers to that of a "Foolscap" quarter sheet and the printing, with the present die, of two Hundi stamps on each of these petition papers by cutting it into two would not only limit the writing space but also cause confusion as the papers in question bear the water marks "Petition paper" and "ಅರ್ಜಿಕಾಗದ" and as some of the Hundi stamps will have only the English portion and others only the Kannada portion of the water mark. He therefore suggests that action may now be taken to obtain the light blue paper originally selected for this purpose. (Vide Revenue Secretary's letter No.Fl.1682/S.R.168-13-3 dated 16th September 1916). In regard to this matter I find that with a change of officers views also change.

From the sample sheet (A) sent, it will be observed that the petition papers are not as old or brittle as the Superintendent of the Manufactory considers them to be nor do I think that any serious consequences need be apprehended by the difference in the water mark. As already stated in my letter No.C.R.162 dated 13th July 1923, there is not much to be written on Hundi papers. The demand for Hundi stamps being at present little, the quantity of papers required to

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to print them is not also much. The purchase of either the light blue paper referred to above or of any other kind of papers would entail additional cost and it is not necessary to incur any such expenditure in the present circumstances. Further, as there will be no necessity to change the quantity of the Hundi Stamp papers for about 8 years to come if these petition papers are used for them, I am still of the opinion that they may be printed on these papers.

I also send enclosed a sample sheet marked B of the remnants of the obsolete stamp papers, the stamped portions of which were all cut out and destroyed some years back. The Superintendent of Stamps reports that there is at present a stock of about 20 reams of such sheets with him and proposes to use them for drafting and noting purposes in his office as they are not fit for stamping purposes on account of their present size and as the bulk of them are spotted and spoiled by damp, they may not fetch much if they are sold by public auction. When I personally saw this stock on the 21st instant I found that there were some good papers like the sample sent. I think that instead of all these sheets being disposed of as proposed by the Superintendent, only such of them as are spoiled may be used as slips for noting and correspondence and that the rest which are not spoiled might very well be used for printing Hundi stamps.

I have the honor to be,

Sir,

Your most obedient servant,

Commissioner of Stamps in Mysore.

23.2.24

Copy of letter No.55 dated 12th September 1923 from the Superintendent Government Stamp Manufactory, Bangalore to the Commissioner of Stamps in Mysore, Bangalore.

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With reference to your Memo No.C.R.162/22-23 of the 8th instant, re: the papers to be used for printing Hundi Stamps, have the honor to state that the present practice of cutting down general stamp paper and printing only two Hundi stamp - - sheets for each general stamp sheet involves a good deal of - waste of very superior paper. If the size of Hundi Stamp paper could be reduced to the size of the foolscap 4to and if the full watermark is not insisted upon, we could take out four Hundi Stamp sheets out of each general stamp sheet which will result in the economy of general stamp sheets without unnecessary - wastage. It seems to me, however, that the general stamp paper is too superior for the purposes of Hundi Stamp, which, I believe could be printed on any other decent paper like the ordinary Tubsized paper. The petition paper proposed to be used is very old and brittle and if this defect does not matter, it may be used.

Copy"

K. Rudrappa

For Commissioner of Stamps.

25/2/24

G.R.

Copy of Letter No.92 dated 17th September 1923 from the Superintendent of Stamps in Mysore, Bangalore, to the Commissioner of Stamps in Mysore, Bangalore.

Year	No. of stamps issued.	Total	Average consumption for one year.	3 pie paper required for one year.
1916-17	13,544			About 14 Reams including a small margin for damages if the size is reduced to ¼ of Foolscap sheet.
1917-18	9,999			
1918-19	7,320			
1919-20	23,105	91,447	13,064 stamps.	
1920-21	11,060			
1921-22	8,509			
1922-23	17,910			

I have the honor to note in the margin the yearly consumption of the Hundi Stamps. The average comes to 13,064 papers for a year.

The proposal to shorten the paper with the present die very much limits the writing space and the 120 Reams of Petition or 3 pie paper lasts for eight years if two Hundi stamps are printed on one sheet of petition paper.

The subject has advanced so far that I think my humble representation may be considered rather late; yet, I beg to venture to submit that as the paper is water-marked "petition paper " the Hundi paper will have either the English portion of water-mark petition paper" or the Kannada water-mark " " which may create slight confusion.

There was a proposal (please see No.167-8, dated 25th September 1916) to have the Hundi stamps printed on Blue paper like those in Government of India. But the old and obsolete general stamp papers were used by cutting to top and bottom portions.

I would suggest that instead of converting these petition papers into Hundi stamps they may be sold to the Public and the question of using the Blue Azure color paper or cream laid paper, and the size of Hundi paper may be settled once for all and orders obtained regarding the course to be adopted.

The merchants would like to have a tough, light paper used for the Hundi Stamps.

"Copy"

For Commissioner of Stamps.

Proceedings of the Govt. of H.H.
the Maharaja of Mysore.

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§.6

Y(5697-707

dated 15-4-24

Read :-

Correspondence ending with letter No.C.R.162 dated 26th February 1924 from the Commissioner of Stamps proposing to reduce the size of "Hundi" stamps to a foolscap quarter-sheet and to print them on the old petition papers or the stock of obsolete stamp papers.

Order No. 5697-707/se-7-22-15

Dated Bangalore the 15-4-24

Government agree with the Commissioner of Stamps in his proposal to use the petition paper for Hundi Stamps. The upper half of the paper which contains the water mark in English should be used first and the lower half containing the water mark in ~~Kanarese~~ Kanada should be used when the former is exhausted.

2. As the available stock of obsolete stamp paper is very small it cannot be used for Hundi stamps. It may be ~~disbursed~~ disposed of ~~for~~ as suggested by the Superintendent of Stamps, for ~~mofussil~~ postage purposes in his office.

Secretary to Government.
Revenue Department.

To

The Commissioner of Stamps in Mysore.
The Registrar, Chief Court of Mysore.
The Comptroller, Mysore Government.
All Deputy Commissioners of Districts.

MK.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE.

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Extra copy

R o a d :-

Correspondence ending with letter No. C.R. 162 dated 26th February 1924 from the Commissioner of Stamps proposing to reduce the size of "Hundi" stamps to a foolscap quarter-sheet and to print them on the old petition papers or the stock of obsolete stamp papers.

****

O R D E R No. Y15697-707 / Ex 7-22-15

Dated Bangalore the 15th April 1924.

Government agree with the Commissioner of Stamps in his proposal to use the petition paper for Hundi Stamps. The upper half of the paper which contains the water mark in English should be used first and the lower half containing the water mark in Kannada should be used when the former is exhausted.

2. As the available stock of obsolete stamp paper is very small it cannot be used for Hundi stamps. It may be disposed of as suggested by the Superintendent of Stamps, for drafts and noting purposes in his office.

Secretary to Government,
Revenue Department.

To

The Commissioner of Stamps in Mysore.
The Registrar, Chief Court of Mysore.
The Comptroller, Mysore Government.
All the Deputy Commissioners of Districts.

DVGR.